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**COMPONENT UNIT  
FINANCIAL STATEMENTS**  
**LAFOURCHE BASIN LEVEE DISTRICT**  
**STATE OF LOUISIANA**  
For the Year Ended June 30, 2020

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the parish, or relevant entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8/11/20

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*Ann T. Hebert*  
Certified Public Accountant  
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Thibodaux, Louisiana

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September 27, 1998

**INDEPENDENT AUDITOR'S REPORT**

Board of Levee Commissioners of the  
Lafourche Basin Levee District  
State of Louisiana  
Vachon, Louisiana

I have audited the accompanying component unit financial statements of the Lafourche Basin Levee District, (the District), a component unit of the State of Louisiana, as of June 30, 1998, and for the year then ended, as listed in the foregoing table of contents. These component unit financial statements are the responsibility of the Board of Levee Commissioners. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the component unit financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the component unit financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall component unit financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Lafourche Basin Levee District at June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated September 27, 1998 on my consideration of Lafourche Basin Levee District's internal control structure over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The year 2000 lease on page 15 is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

Respectfully submitted,

*Ann T. Hebert*

Ann T. Hebert  
Certified Public Accountant

*Ann T. Hobert*

Certified Public Accountant  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Levee Commissioners of the  
Lafourche Basin Levee District  
State of Louisiana  
Vachon, Louisiana

I have audited the component unit financial statements of Lafourche Basin Levee District of and for the year ended June 30, 1998, and have issued my report thereon dated September 21, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the Lafourche Basin Levee District's component unit financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

There are no prior year compliance conditions.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Lafourche Basin Levee District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the component unit financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operating of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts

that would be material in addition to the components unit financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

There are no prior year internal control conditions.

This report is intended for the information of the management, the Board, and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.



Ann T. Helvert  
Certified Public Accountant

September 21, 2009

LAFAYETTE PARISH LEVEE DISTRICT  
STATE OF LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
June 30, 1998

	GENERAL FUND	ACCOUNT GROUPS		TOTAL (UNASSIGNED ONLY)
		GENERAL FUND ASSETS	GENERAL LONG-TERM OBLIGATIONS	
<b>ASSETS</b>				
Cash	\$ 178,425	\$ -	\$ -	\$ 178,425
Investments	4,522,958	-	-	4,522,958
Receivables				
Intergovernmental	1,180	-	-	1,180
Other	32,119	-	-	32,119
Installation Sale Receivable	55,000	-	-	55,000
Fixed Assets	-	2,515,189	-	2,515,189
Amount to be provided for retirement of general long-term obligations	-	-	65,971	65,971
<b>TOTAL ASSETS</b>	<b>\$ 4,791,625</b>	<b>\$ 2,515,189</b>	<b>\$ 65,971</b>	<b>\$ 7,372,785</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities</b>				
Accounts payable	\$ 22,894	\$ -	\$ -	\$ 22,894
Intergovernmental payables	75,328	-	-	75,328
Deferred Revenue	55,920	-	-	55,920
Compensated Absences	-	-	65,971	65,971
<b>Total Liabilities</b>	<b>154,142</b>	<b>-</b>	<b>65,971</b>	<b>220,113</b>
<b>Fund Equity</b>				
Investment in general fixed assets	-	2,515,189	-	2,515,189
Reserve for Levee Protection	1,582,800	-	-	1,582,800
Reserve for Encumbrances	255,211	-	-	255,211
Fund balance - unreserved (designated)	2,867,781	-	-	2,867,781
<b>Total Fund Equity</b>	<b>4,625,800</b>	<b>2,515,189</b>	<b>-</b>	<b>7,141,089</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 4,791,625</b>	<b>\$ 2,515,189</b>	<b>\$ 65,971</b>	<b>\$ 7,372,785</b>

See accompanying notes to financial statements.

**LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
GENERAL FUND  
For the Year Ended June 30, 1999**

**Revenues**

Ad valorem taxes	\$ 1,753,134
Intergovernmental revenues - State Revenue Sharing	71,801
Royalties	125,098
Use of money	180,477
Other revenues	157,834
Gain (loss) from investments, net	<u>24,428</u>
<b>Total Revenues</b>	<b><u>2,323,204</u></b>

**Expenditures**

Personnel services	776,571
Related benefits	193,164
Taxes	11,080
Operating services	212,151
Supplies	58,460
Professional services	72,889
Capital outlay	27,487
Other charges	<u>67,684</u>
<b>Total Expenditures</b>	<b><u>1,494,596</u></b>

**Excess of Revenues over Expenditures** 828,607

**Other Financing Sources (Uses)**

Sale of Fixed Assets	84,495
Transfer to St. Charles Parish Council	(280,224)
Transfer to Lafourche Parish Council	<u>0</u>
<b>Total Other Financing Sources (Uses)</b>	<b><u>(195,729)</u></b>

**Excess of Expenditures and Other Uses Over Revenues and Other Sources** 366,122

**Fund Balance at Beginning of Year** 4,086,892

**Fund Balance at End of Year** **\$ 4,628,992**

See accompanying notes to financial statements.

**LAFOURCHE PARISH LEVEE DISTRICT**  
STATE OF LOUISIANA

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
GENERAL FUND - BUDGETED AND ACTUAL  
For the Year Ended June 30, 1998

<b>Revenues</b>	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (unfavorable)</u>
All voters' taxes	\$ 1,303,134	\$ 1,238,684	\$ 64,450
Intergovernmental revenues -			
State Revenue Sharing	71,661	68,166	3,495
Fees/charges	129,080	128,000	(1,920)
Use of money	108,477	117,680	12,577
Other revenues	107,634	32,985	64,729
Gain (Loss) from investments, net	34,428	-	34,428
<b>Total Revenues</b>	<u>2,222,384</u>	<u>2,207,397</u>	<u>149,987</u>
<b>Expenditures</b>			
Personal services	770,571	804,800	\$4,229
Retired benefits	183,131	243,450	\$60,319
Taxes	11,880	17,630	\$5,750
Operating services	212,151	276,738	\$64,587
Supplies	80,458	220,208	\$139,750
Professional services	73,808	80,708	\$6,900
Capital outlay	37,467	288,718	\$251,251
Other charges	57,864	3,850	(\$54,014)
<b>Total Expenditures</b>	<u>1,484,960</u>	<u>2,009,907</u>	<u>\$275,053</u>
<b>Excess of Revenues over Expenditures</b>	<u>737,424</u>	<u>197,490</u>	<u>539,934</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	94,880	72,582	\$22,298
Transfer to St. Charles Parish Council	(208,324)	(208,580)	(\$26,256)
Transfer to Lafourche Parish Council	-	(208,450)	(\$208,450)
<b>Total Other Financing Sources (Uses)</b>	<u>(205,724)</u>	<u>(344,448)</u>	<u>(138,664)</u>
<b>Excess of Expenditures and Other Uses Over Revenues and Other Sources</b>	<u>689,140</u>	<u>(146,958)</u>	<u>\$836,098</u>
Fund Balance at Beginning of Year	<u>4,080,550</u>	<u>4,080,550</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 4,030,660</u>	<u>\$ 3,933,592</u>	<u>\$ 97,068</u>

See accompanying notes to financial statements.

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Lafourche Basin Levee District and its Board of Levee Commissioners were created by Louisiana Revised Statute 38:201 to provide levee protection for those areas within its district. The Lafourche Basin Levee District presently includes all or portions of the following parishes: Assenise, Assumption, Lafourche, St. Charles, St. James, and St. John the Baptist. The Board of Levee Commissioners of the Lafourche Basin Levee District administers the operations and responsibilities of the levee district in accordance with the provisions of Louisiana statutes. Members of the Board of Levee Commissioners are appointed by the governor in accordance with the provision of Louisiana Revised Statute 38:204.

The Lafourche Basin Levee District prepares its financial statements in accordance with the standards issued by the Governmental Accounting Standards Board (GASB).

Annually, the State of Louisiana issues general purpose financial statements, which include the activity contained in the accompanying financial statements. The general purpose financial statements are audited by the Louisiana Legislative Auditor.

**A. FUND ACCOUNTING**

The accounts of the Lafourche Basin Levee District are organized on the basis of a fund (General Fund) and account groups. The General Fund of the levee district is considered a fund of the State of Louisiana. The operations of the General Fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. The General Fund is the general operating fund of the levee district and is used to account for all of its financial statements.

**B. FIXED ASSETS AND LONG-TERM OBLIGATIONS**

The accounting and reporting treatment applied to property, plant and equipment and long-term liabilities associated with a fund are determined by its measurement focus. All governmental fund types are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present revenues (revenues and other financing sources) and expenses (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Fixed assets used in the governmental fund type operations (general fund assets) are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructure are not capitalized. No depreciation has been provided on general fund assets. All assets are valued at historical cost.

At June 30, 1999, the levee district had stewardship responsibility for \$7,438,818 in

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued**

**B. FIXED ASSETS AND LONG-TERM OBLIGATIONS - Continued**

general fixed assets valued at historical cost. A summary of changes in general fixed assets is as follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Land	\$ 108,227	\$ -	\$ -	\$ 108,227
Buildings	418,183	-	-	418,183
Movable property	<u>2,211,232</u>	<u>37,487</u>	<u>401,000</u>	<u>1,857,719</u>
Total	<u>\$ 2,878,032</u>	<u>\$ 37,487</u>	<u>\$ 401,000</u>	<u>\$ 2,515,189</u>

For the year ended June 30, 1999, equipment with a cost of \$282,340 was sold for \$81,555 and equipment with a cost of \$9,658 was junked.

In accordance with Louisiana Revised Statutes 28:221-222, the levee district has complied with the movable property values of the State of Louisiana.

The long-term liability for accumulated unpaid annual benefits (compensated absences) of General Fund employees, which is expected to be financed from governmental funds, is accounted for in the general long-term obligations account group, not in the General Fund. Except for the liability for compensated absences which is \$65,591 at June 30, 1999, there are no long-term liabilities directly attributable to the levee district.

The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

**C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement basis applied.

The records of the Board of Levee Commissioners of the Lafourche Basin Levee District are maintained on the cash basis of accounting. However, the General Fund reported in the accompanying financial statements has been converted to the modified accrual basis of accounting utilizing the following practices:

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1989

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

C. BASIS OF ACCOUNTING - *Continued*

Revenues

All valuations taxes and the related state revenue sharing (which is based on population and landmasses in the parish) are reported in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 10 of each year, and income tax is due on December 15. The taxes are generally collected in December, January, and February of the fiscal year.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Transfers

Transfers to the St. Charles Parish and Lafourche Parish Councils are accounted for as other financing sources (uses).

D. BUDGETARY PRACTICES

The Board of Levee Commissioners of the Lafourche Basin Levee District adopted a budget for the year ended June 30, 1989 for the General Fund in April of 1989 which was amended March 4, 1989.

The Board of Levee Commissioners approves the budget on a functional basis. However, appropriations and/or expenditures are limited only by the amount of the funds available.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the appropriate appropriation, is employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year end are reported as reservation of fund balances since they do not constitute expenditures or liabilities. The levee district had outstanding encumbrances at June 30, 1989 in the amount of \$258,511 which is reported as a reservation of fund balance.

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

NOTE 1.- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash, demand deposits, and other obligations with a maturity of 90 days or less from date of original purchase.

G. INVESTMENTS

Investments are recorded at market value as determined by the respective investment managers.

H. TOTAL COLUMN ON BALANCE SHEET - OVERVIEW

The total column on the balance sheet - overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2.- CASH, CASH EQUIVALENTS, AND INVESTMENTS

Under state law the Lafourche Basin Levee District may deposit funds within a fiscal agent bank selected and designated by the Internal Emergency Board. Further, the levee district may invest in obligations of the United States, time certificates of deposit of state banks organized under the laws of Louisiana, national banks having their principal office in the State of Louisiana, in savings accounts or shares of savings and loan associations and savings banks and in share accounts and share certificate accounts of federally or state chartered credit unions.

As reflected, the Lafourche Basin Levee District had a balance sheet amount of cash and cash equivalents totaling \$178,425 at June 30, 1999. Cash and cash equivalents are stated at cost, which approximates market. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the State Treasurer. The bank deposits of \$214,504 at June 30, 1999 were entirely insured by FDIC or collateralized with securities held by the entity or its agent in the entity's name.

Market value of investments in U. S. Agency - FNMA Discount Notes at June 30, 1999 was \$4,572,968.

**LAFOLGNE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1998**

**NOTE 3 - RECEIVABLES**

**Intergovernmental -**

Accounts due from other governmental units at June 30, 1998 consisted of the following:

Lafourche Parish Sheriff	\$ 1,000
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**NOTE 4 - INSTALLMENT SALE RECEIVABLE**

Balance  
\$53,829

In July, 1993, the levee district entered into an installment sale agreement with Ascension Parish Police Jury. A building with an original cost of \$148,350, was sold to Ascension Parish for \$175,000 with a downpayment of \$17,000 and a balance receivable of \$107,000 to be paid \$7,500 in nine installments due January of each year through the year 2002. \$ 70,500

In October, 1987, the levee district entered into an installment sale agreement with St. James Parish Council for \$21,499.80 with a downpayment of \$4,299.84 and a balance receivable of \$17,199.96 to be paid \$4,299.84 in four installments due December of each year through the year 2002. 12,800

In November, 1997, the levee district entered into an installment sale agreement with Assumption Parish Police Jury for \$22,808.08 with a downpayment of \$1,140.00 and a balance receivable of \$21,668.08 to be paid \$1,140.00 in sixteen installments due November of each year until paid. 20,528

\$ 83,828

**NOTE 5 - RETIREMENT SYSTEM**

Substantially all employees of the Board of Levee Commissioners of the Lafourche Basin Levee District are members of the social security system. In addition to employee payroll deductions, levee district funds are credited to match the employee contribution. Aggregate contributions to the social security system are funded through employee and employer contributions which for the year were \$58,854 and \$58,964, respectively. The levee district does not have any liability for employee pension benefits.

**NOTE 6 - ANNUAL AND SICK LEAVE**

Employees of the levee district earn and accumulate annual and sick leave at stated rates, based on their years of service. The amount of annual and sick leave that may be accumulated by each employee is unlimited. Upon termination, an employee is compensated

LAFOURCHE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

**NOTE 6 - ANNUAL AND SICK LEAVE - Continued**

for up to 360 hours of unused annual leave at the employee's hourly rate of pay at the time of termination. Upon retirement, unused annual leave in excess of 300 hours plus unused sick leave is considered in computing the years-of-service for retirement benefit purposes. The liability for unused annual leave payable at June 30, 1999, is estimated to be \$40,071, which is recorded in the general long-term obligations account group.

**NOTE 7 - COMPENSATORY LEAVE**

Employees who are considered having non-exempt status according to the guidelines contained in the Fair Labor Standards Act may be paid for compensatory leave earned (8-hour). Upon termination or transfer an employee will be paid for any full and one-half compensatory leave earned and may or may not be paid for any straight time for hours compensatory leave earned. Compensation paid will be based on the employee's hourly rate of pay at termination or transfer. There is no accrued compensatory liability at June 30, 1999.

**NOTE 8 - PER DIEM BOARD MEMBERS**

Per diem payments are presented on Schedule 2. The per diem payments are authorized by Louisiana Revised Statute 38:280 and are presented in compliance with House Concurrent Resolution No. 144 of the 1976 Session of the Louisiana Legislature. The Board president was paid a salary of \$1,000 per month for a total of \$12,000, in lieu of per diem.

**NOTE 9 - TRANSFERS**

Of all taxes collected by the Lafourche Basin Levee District from property located within certain areas of Lafourche Parish and St. Charles Parish located west of the Mississippi River, not less than fifty-seven percent and fifty percent, respectively, of each collection shall be expended for the purposes of levee construction, levee maintenance, and other flood control and drainage works within the portions of those parishes from which the taxes were collected upon request by those parishes. These expenditures shall be in cash or in-kind services as determined by parish governing body and shall be certified as received by the parish's governing body at the end of each fiscal year. The Board of Levee Commissioners transferred \$308,044 in cash to St. Charles Parish.

**NOTE 10 - LITIGATION**

The Lafourche Basin Levee District is involved in litigations at June 30, 1999. No liability to the levee district is expected in these matters.

LAFAYETTE BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 1999

NOTE 15 - FUND EQUITY

Fund balance at the beginning of the year was increased \$3,349 due to reaming of investments to fair market value at July 1, 1998.

**REQUIRED SUPPLEMENTARY INFORMATION**

LAFORCHE BASIN LEASE DISTRICT  
YEAR 2000 ISSUE - UNRESOLVED

June 30, 1999

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the LaFourche Basin Lease District's operations as early as fiscal 1999.

LaFourche Basin Lease District has completed an inventory of computer systems and other equipment necessary to conducting the District's operations. Based on this inventory, the District has upgraded its computer system by purchasing, from outside vendors, hardware and software (believed to be year 2000 compliant) for the financial reporting systems and payroll system; contracts totaling \$45,800 have been paid as of June 30, 1999. Testing and installation of the systems has been completed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the District is or will be Year 2000 ready, that the District's remediation efforts will be successful in whole or in part, or that parties with whom the District does business will be year 2000 ready.

**OTHER SUPPLEMENTARY INFORMATION**

LAFOURCHÉ BASIN LEVEE DISTRICT  
STATE OF LOUISIANA

SCHEDULE OF PER DIEM PAID BOARD MEMBERS  
For the Year Ended June 30, 1989

Larry Sullivan, Jr.	\$	450
Hilton Lewis, Sr.		2,475
Tony Chiboyne		2,475
Louise Claiborne		1,400
Lloyd Decrot		1,475
Joseph Borradone		2,550
DuWay White		1,400
Kenneth Peltier		2,025
Carl Bourgeois		1,580
		<u>18,730</u>

NOTE: Per Diem is paid at the rate of \$75 per meeting with a maximum of 26 meetings per year.